

In re Big Lots, Inc., et al., Case No. 24-11967

Exhibit E

PwC US Tax LLP

Professional Services by Project, Professional, and Date

Date	Name	Position	Description	Rate	Hours	Total Compensation
<b>Hourly Services</b>						
<b>Tax Advisory Services</b>						
11/1/2024	Sean Kelly	Partner	1124H0001: Read updated bid materials (0.3), emails with client (0.1)	\$1,330	0.40	\$532.00
11/2/2024	Lesa Shoemaker	Partner	1124H0002: Big Lots review agreements	\$1,265	0.50	\$632.50
11/3/2024	Lesa Shoemaker	Partner	1124H0003: Prepare for discussion on tax structure	\$1,265	0.50	\$632.50
11/4/2024	Sean Kelly	Partner	1124H0004: Meeting to discuss tax considerations of auction bid result and financing agreements of buyer with S. Hutkai (Big Lots), C. Keller (PwC), B. Trueman (PwC), S. Kelly (PwC), L. Shoemaker (PwC)	\$1,330	1.00	\$1,330.00
11/4/2024	Craig Keller	Partner	1124H0005: Call with S. Hutkai (Big Lots VP of Tax and Treasury) to discuss sale considerations associated with China Rep Office with C. Keller (PwC), T. Carpenter (PwC)	\$1,265	0.50	\$632.50
11/4/2024	Craig Keller	Partner	1124H0006: Meeting to discuss tax considerations of auction bid result and financing agreements of buyer with S. Hutkai (Big Lots), C. Keller (PwC), B. Trueman (PwC), S. Kelly (PwC), L. Shoemaker (PwC)	\$1,265	1.00	\$1,265.00
11/4/2024	Lesa Shoemaker	Partner	1124H0007: Meeting to discuss tax considerations of auction bid result and financing agreements of buyer with S. Hutkai (Big Lots), C. Keller (PwC), B. Trueman (PwC), S. Kelly (PwC), L. Shoemaker (PwC)	\$1,265	1.00	\$1,265.00
11/4/2024	Lesa Shoemaker	Partner	1124H0008: Review of closing and revised footprint and discussion of Ohio CAT issue	\$1,265	1.30	\$1,644.50
11/4/2024	Elyse Acosta	Senior Manager	1124H0009: Call to discuss successful bidder implication and next steps with E. Acosta (PwC), W. Graziano (PwC), E. Hannan (PwC)	\$1,141	0.50	\$570.50
11/4/2024	Elyse Acosta	Senior Manager	1124H0010: Update financing and deal docs for modeling purpose (2.8), buyer interaction discussion with bankruptcy team (0.3)	\$1,141	3.10	\$3,537.10
11/4/2024	Brian Trueman	Director	1124H0011: Begin modeling structure implications based on store count (2.0); analyze transfer pricing and Sales/Use implications with asset sale (2.0).	\$1,006	4.00	\$4,024.00
11/4/2024	Brian Trueman	Director	1124H0012: Discussion on winning bid with S. Hutkai (Big Lots) (0.5); prepare/analyze go forward structure considerations and discussion points for K&E (1.2)	\$1,006	1.70	\$1,710.20
11/4/2024	Brian Trueman	Director	1124H0013: Meeting to discuss tax considerations of auction bid result and financing agreements of buyer with S. Hutkai (Big Lots), C. Keller (PwC), B. Trueman (PwC), S. Kelly (PwC), L. Shoemaker (PwC)	\$1,006	1.00	\$1,006.00
11/4/2024	Tom Carpenter	Director	1124H0014: Call with S. Hutkai (Big Lots VP of Tax and Treasury) to discuss sale considerations associated with China Rep Office with C. Keller (PwC), T. Carpenter (PwC)	\$1,006	0.50	\$503.00
11/4/2024	Will Graziano	Senior Associate	1124H0015: Call to discuss successful bidder implication and next steps with E. Acosta (PwC), W. Graziano (PwC), E. Hannan (PwC)	\$952	0.50	\$476.00
11/4/2024	Evan Amundson	Senior Manager	1124H0016: Evaluate transfer pricing considerations associated with bankruptcy proceedings	\$918	0.50	\$459.00
11/4/2024	Evan Hannan	Experienced Associate	1124H0017: Call to discuss successful bidder implication and next steps with E. Acosta (PwC), W. Graziano (PwC), E. Hannan (PwC)	\$743	0.50	\$371.50
11/5/2024	Sean Kelly	Partner	1124H0018: Call with S. Hutkai (Big Lots) and Buyer representatives to discuss state structure considerations	\$1,330	0.50	\$665.00
11/5/2024	Sean Kelly	Partner	1124H0019: Prepare for call regarding state structure of proposed transaction	\$1,330	0.30	\$399.00
11/5/2024	Lesa Shoemaker	Partner	1124H0020: Call with S. Hutkai (Big Lots) to discuss key deal ramifications including AL DC, Ohio CAT issues, store location, legal agreements	\$1,265	0.80	\$1,012.00
11/5/2024	Lesa Shoemaker	Partner	1124H0021: Review documents provided by the client	\$1,265	3.00	\$3,795.00
11/5/2024	Elyse Acosta	Senior Manager	1124H0022: Prepare for discussions regarding buyer interactions	\$1,141	0.50	\$570.50
11/5/2024	Brian Trueman	Director	1124H0023: Model out the state income tax benefit on potential structure per forecasted financials	\$1,006	4.00	\$4,024.00

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11/5/2024	Brian Trueman	Director	1124H0024: Prepare for transfer pricing calls discussing the structure going forward based on forecasted information.	\$1,006	1.80	\$1,810.80
11/5/2024	Evan Amundson	Senior Manager	1124H0025: Continue to prepare transfer pricing considerations associated with bankruptcy proceedings	\$918	0.50	\$459.00
11/5/2024	Evan Hannan	Experienced Associate	1124H0026: Assistance with Big Lots bankruptcy summary for PwC fee application	\$743	2.00	\$1,486.00
11/6/2024	Lesa Shoemaker	Partner	1124H0027: Big Lots discussion with client regarding transition, indirect taxes, legal entity items, and agreement review	\$1,265	1.90	\$2,403.50
11/6/2024	Brian Trueman	Director	1124H0028: Model out and prepare potential legal entity structures	\$1,006	1.80	\$1,810.80
11/6/2024	Brian Trueman	Director	1124H0029: Update modeling for alternative structuring options	\$1,006	2.00	\$2,012.00
11/7/2024	Lesa Shoemaker	Partner	1124H0030: Prepare for Big Lots call with client regarding discussion of gift cards, etc.	\$1,265	0.80	\$1,012.00
11/7/2024	Lindsay Galvin	Partner	1124H0031: Prepare for call discuss next steps/draft bullets for client	\$1,265	0.50	\$632.50
11/7/2024	Brian Trueman	Director	1124H0032: Discuss business operations of potential structures, pros/cons of preferred vs simple structures with S. Hukai (Big Lots)	\$1,006	0.60	\$603.60
11/7/2024	Tom Carpenter	Director	1124H0033: Call to discuss China tax considerations and filing requirements with S. Shao (PwC), T. Carpenter (PwC), M. Gethoffer (PwC), and R. Miller (PwC)	\$1,006	0.50	\$503.00
11/7/2024	Tom Carpenter	Director	1124H0034: Summarize notes from call with US-based China tax colleague	\$1,006	0.50	\$503.00
11/7/2024	Zak Adkins	Director	1124H0035: Prepare for call to discuss state registrations	\$1,006	1.00	\$1,006.00
11/7/2024	Steven Shao	Manager	1124H0036: Call to discuss China tax considerations and filing requirements with S. Shao (PwC), T. Carpenter (PwC), M. Gerthoffer (PwC), and R. Miller (PwC)	\$829	0.50	\$414.50
11/7/2024	Steven Shao	Manager	1124H0037: Research on Big Lots China rep office tax considerations	\$829	0.50	\$414.50
11/7/2024	Ryan Miller	Senior Associate	1124H0038: Call to discuss China tax considerations and filing requirements with S. Shao (PwC), T. Carpenter (PwC), M. Gethoffer (PwC), and R. Miller (PwC)	\$702	0.50	\$351.00
11/7/2024	Ryan Miller	Senior Associate	1124H0039: Summary email to US-based China tax colleague explaining the current status of Big Lots and the issue to be discussed during the call.	\$702	0.30	\$210.60
11/7/2024	Mia Gerthoffer	Experienced Associate	1124H0040: Call to discuss China tax considerations and filing requirements with S. Shao (PwC), T. Carpenter (PwC), M. Gethoffer (PwC), and R. Miller (PwC)	\$554	0.50	\$277.00
11/7/2024	Mia Gerthoffer	Experienced Associate	1124H0041: Draft email to US-based China tax colleague on tee up on tee up of Shanghai Rep office questions, and request to complete bankruptcy questionnaire.	\$554	0.50	\$277.00
11/8/2024	Sean Kelly	Partner	1124H0042: Call with S. Hutkai (Big Lots) regarding new bid, employee implications, purchase price allocations.	\$1,330	0.50	\$665.00
11/8/2024	Lesa Shoemaker	Partner	1124H0043: Big Lots discussion with client, items related to close, sales use issue in AL	\$1,265	0.80	\$1,012.00
11/8/2024	Elyse Acosta	Senior Manager	1124H0044: Assist with preparation of PwC fee application	\$1,141	1.40	\$1,597.40
11/8/2024	Brian Trueman	Director	1124H0045: Discuss with S. Hutkai (Big Lots) the payroll tax implications (rate transfer & registrations) of transaction	\$1,006	0.50	\$503.00
11/8/2024	Brian Trueman	Director	1124H0046: Purchase Price Allocation discussion for opening balance sheet requirements	\$1,006	0.70	\$704.20
11/8/2024	Hudson Harrison	Director	1124H0047: Call with Big Lots to discuss Alabama Sales & Use considerations with S. Hutkai, B. Green (Big Lots) and H. Harrison (PwC), Z. Adkins (PwC)	\$1,006	0.50	\$503.00
11/8/2024	Hudson Harrison	Director	1124H0048: Research and email to client question on AL warehouse.	\$1,006	1.00	\$1,006.00
11/8/2024	Tom Carpenter	Director	1124H0049: Correspondence on China CIT and VAT considerations	\$1,006	0.40	\$402.40
11/8/2024	Zak Adkins	Director	1124H0050: Call with Big Lots to discuss Alabama Sales & Use considerations with S. Hutkai, B. Green (Big Lots) and H. Harrison (PwC), Z. Adkins (PwC)	\$1,006	0.50	\$503.00
11/8/2024	Will Gaziano	Senior Associate	1124H0051: Assist with preparation of PwC fee application	\$952	1.00	\$952.00
11/9/2024	Hudson Harrison	Director	1124H0052: Call with client regarding question on AL warehouse.	\$1,006	1.00	\$1,006.00
11/11/2024	Lesa Shoemaker	Partner	1124H0053: Prepare for discussion of AL wholesaling exemption issue	\$1,265	0.30	\$379.50

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11/11/2024	Zak Adkins	Director	1124H0054: Prepare for call to discuss indirect taxes	\$1,006	0.50	\$503.00
11/11/2024	Zak Adkins	Director	1124H0055: Prepare for discussion of AL DC	\$1,006	0.70	\$704.20
11/11/2024	Steven Shao	Manager	1124H0056: Conducting research and analysis regarding Big Lots China rep office tax considerations	\$829	1.00	\$829.00
11/11/2024	Mia Gerthoffer	Experienced Associate	1124H0057: Draft email to US-based China tax colleague on Shanghai Rep Office on summary of discussion of tax liability, permanent establishment, wind down, and additional questions	\$554	1.00	\$554.00
11/12/2024	Craig Keller	Partner	1124H0058: Call with S. Hutkai (Big Lots) on purchase price model and state tax considerations of transaction with C. Keller (PwC), L. Shoemaker (PwC)	\$1,265	0.50	\$632.50
11/12/2024	Lesa Shoemaker	Partner	1124H0059: Call with S. Hutkai (Big Lots) on purchase price model and state tax considerations of transaction with C. Keller (PwC), L. Shoemaker (PwC)	\$1,265	0.50	\$632.50
11/12/2024	Lesa Shoemaker	Partner	1124H0060: Sales and use tax items, property tax and sales tax wholesale exemption on the Alabama LLC for diligence items	\$1,265	2.90	\$3,668.50
11/12/2024	Elyse Acosta	Senior Manager	1124H0061: Prepare for update call with Big Lots, new information/gathering	\$1,141	0.80	\$912.80
11/12/2024	Brian Trueman	Director	1124H0062: Discuss structure implications with S. Hutkai (Big Lots) relating to legal entity with Distribution Centers and Gift Cards, Alabama wholesaler requirements and transfer tax implications.	\$1,006	1.80	\$1,810.80
11/12/2024	Zak Adkins	Director	1124H0063: Discussion/emails on client indirect tax questions	\$1,006	1.00	\$1,006.00
11/12/2024	Mia Gerthoffer	Experienced Associate	1124H0064: Draft email to US-based China tax colleague on Shanghai Rep Office including questions from Big Lots, Tax liabilities, and PE issues	\$554	0.40	\$221.60
11/12/2024	Mia Gerthoffer	Experienced Associate	1124H0065: Shanghai Rep Office VAT estimation calculation - calculated by client provided data and VAT information provided by US-based China tax colleague	\$554	0.50	\$277.00
11/13/2024	Lesa Shoemaker	Partner	1124H0066: Prepare for Big Lots bankruptcy discussion regarding questions asked by buyer to Big Lots	\$1,265	0.60	\$759.00
11/13/2024	Lindsay Galvin	Partner	1124H0067: Draft note to client on client's Sales & Use questions.	\$1,265	1.00	\$1,265.00
11/13/2024	Brian Trueman	Director	1124H0068: Review Transfer Tax implications relating to store leases	\$1,006	0.80	\$804.80
11/13/2024	Tom Carpenter	Director	1124H0069: China transfer tax risk assessment	\$1,006	0.50	\$503.00
11/13/2024	Zak Adkins	Director	1124H0070: Emails with client on Sales & Use tax questions	\$1,006	0.80	\$804.80
11/13/2024	Mia Gerthoffer	Experienced Associate	1124H0071: Prepare email for US-based China tax colleague	\$554	0.50	\$277.00
11/13/2024	Mia Gerthoffer	Experienced Associate	1124H0072: Update VAT and CGT estimate for Tom Carpenter's (PwC) comments	\$554	1.00	\$554.00
11/14/2024	Tom Carpenter	Director	1124H0073: Summary email on China tax implications	\$1,006	0.50	\$503.00
11/14/2024	Will Gaziano	Senior Associate	1124H0074: Updating tax basis balance sheets for BLI and BLS for purchase price allocation by legal entity.	\$952	2.40	\$2,284.80
11/14/2024	Steven Shao	Manager	1124H0075: Summarize China tax implications associated with rep office structure	\$829	1.00	\$829.00
11/15/2024	Lesa Shoemaker	Partner	1124H0076: Big Lots discussion with the client regarding the end date of payroll and potential for employees to not transfer for year end, discuss final returns, transfer tax implications, PPA items	\$1,265	1.50	\$1,897.50
11/15/2024	Brian Trueman	Director	1124H0077: Determine the applicability of IRC 1146 (a) exemption.	\$1,006	1.00	\$1,006.00
11/15/2024	Brian Trueman	Director	1124H0078: Prepare for discussion with Steve Hutkai (Big Lots) the state liability language in agreement for the Newco vs. Holdco.	\$1,006	1.00	\$1,006.00
11/15/2024	Tom Carpenter	Director	1124H0079: Email summary on China tax implications	\$1,006	1.30	\$1,307.80
11/15/2024	Will Gaziano	Senior Associate	1124H0080: Updates to purchase price allocation.	\$952	3.30	\$3,141.60
11/15/2024	Steven Shao	Manager	1124H0081: Review of China tax model and considerations	\$829	1.00	\$829.00
11/15/2024	Mia Gerthoffer	Experienced Associate	1124H0082: Update VAT and CGT estimate for Tom Carpenter's (PwC) comments	\$554	0.50	\$277.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
11/18/2024	Lesa Shoemaker	Partner	1124H0083: Client discussion of various payroll items for Big Lots if employees move post go live date and transfer tax issues owed by Big Lots	\$1,265	0.50	\$632.50
11/18/2024	Elyse Acosta	Senior Manager	1124H0084: Prepare for discussion on PPA updates and breakout between BLI and BLS	\$1,141	3.60	\$4,107.60
11/18/2024	Brian Trueman	Director	1124H0085: Confirmation with legal counsel regarding 1146(a) exemption application (0.5), address need for further analysis of transfer tax implications, estimate of overpayments (1.7).	\$1,006	2.20	\$2,213.20
11/18/2024	Tom Carpenter	Director	1124H0086: Call to discuss China tax considerations with T. Weber (Big Lots), R. Miller (PwC) and T. Carpenter (PwC)	\$1,006	0.50	\$503.00
11/18/2024	Tom Carpenter	Director	1124H0087: Draft/send email to T. Weber (Big Lots) on China taxes	\$1,006	1.50	\$1,509.00
11/18/2024	Tom Carpenter	Director	1124H0088: Prepare for call with T. Weber (Big Lots) on China taxes	\$1,006	0.50	\$503.00
11/18/2024	Will Gaziano	Senior Associate	1124H0089: Updates to purchase price allocation	\$952	4.00	\$3,808.00
11/18/2024	Will Gaziano	Senior Associate	1124H0090: Updates to purchase price allocation (continued)	\$952	0.40	\$380.80
11/18/2024	Nicole Berkow	Senior Manager	1124H0091: Updating bankruptcy restructuring workstream summary and gathering detail for Big Lots update	\$918	1.50	\$1,377.00
11/18/2024	Ryan Miller	Senior Associate	1124H0092: Call to discuss China tax considerations with T. Weber (Big Lots), R. Miller (PwC) and T. Carpenter (PwC)	\$702	0.50	\$351.00
11/18/2024	Ryan Miller	Senior Associate	1124H0093: Review summary of China tax considerations email to be sent to the client	\$702	0.50	\$351.00
11/18/2024	Ryan Miller	Senior Associate	1124H0094: Update calculation of China tax model to include deemed profit margin, functional currency amounts, and adjust formatting	\$702	0.40	\$280.80
11/19/2024	Sean Kelly	Partner	1124H0095: Call with S. Hutkai (Big Lots), S. Kelly (PwC), E. Acosta (PwC), and W. Gaziano (PwC) regarding new updates	\$1,330	0.40	\$532.00
11/19/2024	Sean Kelly	Partner	1124H0096: Review new CODI materials	\$1,330	0.30	\$399.00
11/19/2024	Elyse Acosta	Senior Manager	1124H0097: Call with S. Hutkai (Big Lots), S. Kelly (PwC), E. Acosta (PwC), and W. Gaziano (PwC) regarding new updates	\$1,141	0.40	\$456.40
11/19/2024	Elyse Acosta	Senior Manager	1124H0098: Prepare for discussion regarding engagement services	\$1,141	2.90	\$3,308.90
11/19/2024	Elyse Acosta	Senior Manager	1124H0099: Review updated PPA	\$1,141	3.40	\$3,879.40
11/19/2024	Brian Trueman	Director	1124H0100: Call to discuss transfer tax implications with B. Trueman (PwC), R. Jonard (PwC)	\$1,006	0.50	\$503.00
11/19/2024	Will Gaziano	Senior Associate	1124H0101: Call with S. Hutkai (Big Lots), S. Kelly (PwC), E. Acosta (PwC), and W. Gaziano (PwC) regarding new updates	\$952	0.40	\$380.80
11/19/2024	Will Gaziano	Senior Associate	1124H0102: Review of APA documents for CODI analysis.	\$952	0.40	\$380.80
11/19/2024	Nicole Berkow	Senior Manager	1124H0103: Managing updates to Big Lots bankruptcy restructuring workstream summary	\$918	1.00	\$918.00
11/19/2024	Rhys Jonard	Senior Associate	1124H0104: Call to discuss transfer tax implications with B. Trueman (PwC), R. Jonard (PwC)	\$702	0.50	\$351.00
11/19/2024	Rhys Jonard	Senior Associate	1124H0105: Drafting transfer tax matrix to research tax implications	\$702	2.00	\$1,404.00
11/19/2024	Rhys Jonard	Senior Associate	1124H0106: Research and drafting transfer tax implication matrix	\$702	1.70	\$1,193.40
11/20/2024	Sean Kelly	Partner	1124H0107: Review updated PPA model, read updated APA.	\$1,330	0.80	\$1,064.00
11/20/2024	Lesa Shoemaker	Partner	1124H0108: Big Lots bankruptcy transfer tax emails and action items	\$1,265	0.40	\$506.00
11/20/2024	Elyse Acosta	Senior Manager	1124H0109: Engagement regroup, model notes	\$1,141	1.90	\$2,167.90
11/20/2024	Brian Trueman	Director	1124H0110: Transfer tax implications - coordinate with R. Jonard (PwC) regarding matrix to determine transfer tax implications on close date for company	\$1,006	1.00	\$1,006.00
11/20/2024	Rhys Jonard	Senior Associate	1124H0111: Researching transfer tax implications for leases	\$702	3.80	\$2,667.60
11/21/2024	Elyse Acosta	Senior Manager	1124H0112: Review APA and terms, CODI	\$1,141	2.80	\$3,194.80
11/21/2024	Brian Trueman	Director	1124H0113: Review questions from Big Lots (Steve and Becky) and Rhys Jonard (PwC) on transfer tax application by jurisdiction and implications around store leases.	\$1,006	1.30	\$1,307.80
11/21/2024	Joseph Beiter	Manager	1124H0114: Review of sales and use tax occassional/causal sale rules as directed by Big Lots	\$829	1.50	\$1,243.50
11/21/2024	Rhys Jonard	Senior Associate	1124H0115: Calculating transfer tax/conveyance fee for states deemed taxable	\$702	2.50	\$1,755.00

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11/21/2024	Rhys Jonard	Senior Associate	1124H0116: Research transfer tax implications for owned and leased stores	\$702	4.00	\$2,808.00
11/22/2024	Sean Kelly	Partner	1124H0117: Call to discuss and review CODI updates with S. Kelly (PwC), E. Acosta (PwC), W. Gaziano (PwC)	\$1,330	1.00	\$1,330.00
11/22/2024	Lesa Shoemaker	Partner	1124H0118: CODI income analysis	\$1,265	1.00	\$1,265.00
11/22/2024	Lesa Shoemaker	Partner	1124H0119: Review Big Lots bankruptcy final payments info	\$1,265	1.00	\$1,265.00
11/22/2024	Lesa Shoemaker	Partner	1124H0120: Review calculations for final amounts owed	\$1,265	1.20	\$1,518.00
11/22/2024	Elyse Acosta	Senior Manager	1124H0121: Call to discuss and review CODI updates with S. Kelly (PwC), E. Acosta (PwC), W. Gaziano (PwC)	\$1,141	1.00	\$1,141.00
11/22/2024	Elyse Acosta	Senior Manager	1124H0122: Prepare for discussion with Big Lots	\$1,141	1.30	\$1,483.30
11/22/2024	Elyse Acosta	Senior Manager	1124H0123: Review model updates	\$1,141	2.00	\$2,282.00
11/22/2024	Elyse Acosta	Senior Manager	1124H0124: Review of CODI analysis and buyer organizational chart	\$1,141	2.00	\$2,282.00
11/22/2024	Brian Trueman	Director	1124H0125: Call to discuss CODI income impact on Net operating loss attributes with B. Trueman (PwC), R. Jonard (PwC)	\$1,006	0.40	\$402.40
11/22/2024	Brian Trueman	Director	1124H0126: CODI income application review for State attributes	\$1,006	1.60	\$1,609.60
11/22/2024	Brian Trueman	Director	1124H0127: Prepare for call with B. Green (Big Lots) and S. Hutkai (Big Lots) describing the analysis and the values of real estate	\$1,006	1.20	\$1,207.20
11/22/2024	Brian Trueman	Director	1124H0128: Review and update of Transfer Tax matrix for Big Lots.	\$1,006	1.00	\$1,006.00
11/22/2024	Zak Adkins	Director	1124H0129: Review of state occasional sale research	\$1,006	2.00	\$2,012.00
11/22/2024	Will Gaziano	Senior Associate	1124H0130: Call to discuss and review CODI updates with S. Kelly (PwC), E. Acosta (PwC), W. Gaziano (PwC)	\$952	1.00	\$952.00
11/22/2024	Evan Hannan	Experienced Associate	1124H0131: Research asset sale reporting and tax related requirements	\$743	0.50	\$371.50
11/22/2024	Rhys Jonard	Senior Associate	1124H0132: Call to discuss CODI income impact on Net operating loss attributes with B. Trueman (PwC), R. Jonard (PwC)	\$702	0.40	\$280.80
11/23/2024	Lesa Shoemaker	Partner	1124H0133: Big Lots bankruptcy final items for 12/2 regarding last payments, items owed to attorneys	\$1,265	0.60	\$759.00
11/23/2024	Elyse Acosta	Senior Manager	1124H0134: CODI analysis review	\$1,141	2.10	\$2,396.10
11/24/2024	Elyse Acosta	Senior Manager	1124H0135: Consulting summary analysis	\$1,141	0.70	\$798.70
11/25/2024	Sean Kelly	Partner	1124H0136: Call with S. Hutkai (Big Lots), B. Green (Big Lots), T. Weber (Big Lots) to discuss transfer taxes, deal updates, PPA, CODI items with S. Kelly (PwC), L. Shoemaker (PwC), C. Keller (PwC), E. Acosta (PwC).	\$1,330	1.80	\$2,394.00
11/25/2024	Craig Keller	Partner	1124H0137: Call with S. Hutkai (Big Lots), B. Green (Big Lots), T. Weber (Big Lots) to discuss transfer taxes, deal updates, PPA, CODI items with S. Kelly (PwC), L. Shoemaker (PwC), C. Keller (PwC), E. Acosta (PwC).	\$1,265	1.80	\$2,277.00
11/25/2024	Lesa Shoemaker	Partner	1124H0138: Call with S. Hutkai (Big Lots), B. Green (Big Lots), T. Weber (Big Lots) to discuss transfer taxes, deal updates, PPA, CODI items with S. Kelly (PwC), L. Shoemaker (PwC), C. Keller (PwC), E. Acosta (PwC).	\$1,265	1.80	\$2,277.00
11/25/2024	Lesa Shoemaker	Partner	1124H0139: Continue to finalize tax sales tax review Codi models	\$1,265	2.90	\$3,668.50
11/25/2024	Lesa Shoemaker	Partner	1124H0140: Finalize tax sales tax review CODI models	\$1,265	3.00	\$3,795.00
11/25/2024	Elyse Acosta	Senior Manager	1124H0141: Call with S. Hutkai (Big Lots), B. Green (Big Lots), T. Weber (Big Lots) to discuss transfer taxes, deal updates, PPA, CODI items with S. Kelly (PwC), L. Shoemaker (PwC), C. Keller (PwC), E. Acosta (PwC).	\$1,141	1.80	\$2,053.80
11/25/2024	Elyse Acosta	Senior Manager	1124H0142: Continue PPA updates for inventory and liabilities	\$1,141	2.70	\$3,080.70
11/25/2024	Elyse Acosta	Senior Manager	1124H0143: PPA updates for transfer taxes and CODI	\$1,141	2.50	\$2,852.50
11/25/2024	Brian Trueman	Director	1124H0144: Call with R. Jonard (PwC) regarding CODI state analysis and answer questions	\$1,006	0.30	\$301.80

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Exhibit E

PwC US Tax LLP

Professional Services by Project, Professional, and Date

Date	Name	Position	Description	Rate	Hours	Total Compensation
11/25/2024	Brian Trueman	Director	1124H0145: Analyze CODI implications	\$1,006	0.80	\$804.80
11/25/2024	Tom Fagan	Director	1124H0146: Analysis of state and local tax considerations associated with CODI	\$1,006	0.30	\$301.80
11/25/2024	Zak Adkins	Director	1124H0147: Sales & Use - follow-up research	\$1,006	2.00	\$2,012.00
11/25/2024	Rhys Jonard	Senior Associate	1124H0148: Call with B. Trueman (PwC) regarding CODI state analysis and answer questions	\$702	0.30	\$210.60
11/25/2024	Rhys Jonard	Senior Associate	1124H0149: Research and calculation of separate impact of cancellation of debt income	\$702	3.00	\$2,106.00
11/25/2024	Rhys Jonard	Senior Associate	1124H0150: Research and calculation of unitary impact of cancellation of debt income	\$702	4.00	\$2,808.00
11/26/2024	Sean Kelly	Partner	1124H0151: Call to discuss CODI implications based on updatd purchase price allocation with S. Kelly (PwC), E. Acosta (PwC), and W. Gaziano (PwC)	\$1,330	0.50	\$665.00
11/26/2024	Sean Kelly	Partner	1124H0152: Call to discuss PPA and sales/transfer tax, and China tax related items with S. Hutkai (Big Lots), T. Weber (Big Lots), B. Green (Big Lots) and S. Kelly (PwC), L. Shoemaker (PwC), C. Keller (PwC), E. Acosta (PwC), T. Carpenter (PwC)	\$1,330	1.00	\$1,330.00
11/26/2024	Sean Kelly	Partner	1124H0153: Read updated APA addendum	\$1,330	0.40	\$532.00
11/26/2024	Craig Keller	Partner	1124H0154: Call to discuss PPA and sales/transfer tax, and China tax related items with S. Hutkai (Big Lots), T. Weber (Big Lots), B. Green (Big Lots) and S. Kelly (PwC), L. Shoemaker (PwC), C. Keller (PwC), E. Acosta (PwC), T. Carpenter (PwC)	\$1,265	1.00	\$1,265.00
11/26/2024	Lesha Shoemaker	Partner	1124H0155: Call to discuss PPA and sales/transfer tax, and China tax related items with S. Hutkai (Big Lots), T. Weber (Big Lots), B. Green (Big Lots) and S. Kelly (PwC), L. Shoemaker (PwC), C. Keller (PwC), E. Acosta (PwC), T. Carpenter (PwC)	\$1,265	1.00	\$1,265.00
11/26/2024	Lesha Shoemaker	Partner	1124H0156: Call to discuss state and local tax considerations associated with CODI and review NOL workpapers with L. Shoemaker (PwC), T. Fagan (PwC), R. Jonard (PwC)	\$1,265	2.30	\$2,909.50
11/26/2024	Lesha Shoemaker	Partner	1124H0157: Review changes in sales use estimates including AL, OK, AZ and FL.	\$1,265	1.00	\$1,265.00
11/26/2024	Elyse Acosta	Senior Manager	1124H0158: Call to discuss CODI implications based on updatd purchase price allocation with S. Kelly (PwC), E. Acosta (PwC), and W. Gaziano (PwC)	\$1,141	0.50	\$570.50
11/26/2024	Elyse Acosta	Senior Manager	1124H0159: Call to discuss PPA and sales/transfer tax, and China tax related items with S. Hutkai (Big Lots), T. Weber (Big Lots), B. Green (Big Lots) and S. Kelly (PwC), L. Shoemaker (PwC), C. Keller (PwC), E. Acosta (PwC), T. Carpenter (PwC)	\$1,141	1.00	\$1,141.00
11/26/2024	Elyse Acosta	Senior Manager	1124H0160: Update for new round of PPA updates for asset and debt amounts	\$1,141	2.90	\$3,308.90
11/26/2024	Tom Carpenter	Director	1124H0161: Call to discuss PPA and sales/transfer tax, and China tax related items with S. Hutkai (Big Lots), T. Weber (Big Lots), B. Green (Big Lots) and S. Kelly (PwC), L. Shoemaker (PwC), C. Keller (PwC), E. Acosta (PwC), T. Carpenter (PwC)	\$1,006	1.00	\$1,006.00
11/26/2024	Tom Carpenter	Director	1124H0162: Research on China tax liability issues	\$1,006	0.80	\$804.80
11/26/2024	Tom Fagan	Director	1124H0163: Call to discuss state and local tax considerations associated with CODI and review NOL workpapers with L. Shoemaker (PwC), T. Fagan (PwC), R. Jonard (PwC)	\$1,006	2.30	\$2,313.80
11/26/2024	Zak Adkins	Director	1124H0164: Sales & Use - follow-up research	\$1,006	2.00	\$2,012.00
11/26/2024	Zak Adkins	Director	1124H0165: Sales & Use - follow-up research - vehicles	\$1,006	2.00	\$2,012.00
11/26/2024	Will Gaziano	Senior Associate	1124H0166: Call to discuss CODI implications based on updatd purchase price allocation with S. Kelly (PwC), E. Acosta (PwC), and W. Gaziano (PwC)	\$952	0.50	\$476.00
11/26/2024	Will Gaziano	Senior Associate	1124H0167: Updates to purchase price allocation.	\$952	1.70	\$1,618.40
11/26/2024	Joseph Beiter	Manager	1124H0168: Research and analysis of sales and use tax considerations	\$829	4.00	\$3,316.00
11/26/2024	Steven Shao	Manager	1124H0169: Updates to China tax model and related considerations	\$829	1.00	\$829.00
11/26/2024	Rhys Jonard	Senior Associate	1124H0170: Calculating separate amount of cancellation of debt income NOL reduction for unitary returns that treat entities separate	\$702	1.70	\$1,193.40
11/26/2024	Rhys Jonard	Senior Associate	1124H0171: Call to discuss state and local tax considerations associated with CODI and review NOL workpapers with L. Shoemaker (PwC), T. Fagan (PwC), R. Jonard (PwC)	\$702	2.30	\$1,614.60

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Exhibit E

PwC US Tax LLP

Professional Services by Project, Professional, and Date

Date	Name	Position	Description	Rate	Hours	Total Compensation
11/27/2024	Sean Kelly	Partner	1124H0172: Call with S. Hutkai (Big Lots) regarding new updates	\$1,330	0.80	\$1,064.00
11/27/2024	Sean Kelly	Partner	1124H0173: Review updated CODI calculations for new model information	\$1,330	0.60	\$798.00
11/27/2024	Lesa Shoemaker	Partner	1124H0174: Review of final PPA and bifurcation of NOLs by state by jurisdiction	\$1,265	2.20	\$2,783.00
11/27/2024	Steven Shao	Manager	1124H0175: Updates to China tax model and related considerations	\$829	0.50	\$414.50
<i>Subtotal - Tax Advisory Services</i>					219.20	\$225,535.00
<b>Subtotal - Hours and Compensation - Hourly Services</b>					<b>219.20</b>	<b>\$225,535.00</b>
<b>Bankruptcy Compliance Services</b>						
<i>Retention Applications</i>						
11/14/2024	Thalia Cody	Director	1124H1000: Draft fourth supplemental declaration in support of PwC US Tax retention	\$550	0.60	\$330.00
11/15/2024	Chris Lewis	Manager	1124H1001: Review and revise draft fourth supplemental declaration in support of PwC US Tax retention	\$400	0.30	\$120.00
11/15/2024	Chris Lewis	Manager	1124H1002: Prepare supplemental schedules in support of PwC US Tax retention	\$400	1.20	\$480.00
<i>Subtotal - Retention Applications</i>					2.10	\$930.00
<i>Fee Applications</i>						
11/26/2024	Chris Lewis	Manager	1124H1003: Begin to prepare exhibits to PwC US Tax's combined first monthly fee application (September-October 2024)	\$400	2.50	\$1,000.00
<i>Subtotal - Fee Applications</i>					2.50	\$1,000.00
<b>Subtotal - Hours and Compensation - Bankruptcy Compliance Services</b>					<b>4.60</b>	<b>\$1,930.00</b>
<b>Total - Hours and Compensation Sought - Hourly Services</b>					<b>223.80</b>	<b>\$227,465.00</b>